GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Section 172 of the Act – Removal of Difficulties in issuing Bill of Supply as per section 31(3)(c) of APGST Act – Orders-Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 278 Dated: 15-04-2019

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.

2) Central Government Removal of Difficulties Order No. 03/2019-Central Tax, Dated:08.03.2019.

3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/ 2015/ROD/2019, dated:22 -03-2019.

** ** **

ORDER:

Whereas, clause (c) of sub-section (3) of section 31 the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the Government, on recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely: ––

1. Short title. ––This Order may be called the Andhra Pradesh Goods and Services Tax (Removal of Difficulties) Order No.7 of 2019.

2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of subsection (3) of section 31 of the said Act shall apply to a person paying tax under GOMs No 255, Revenue(CT-II) Dept dated 20.03.2019 (Central Notification No. 2/2019- Central Tax (Rate) dated 07.03.2019)

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps). The Law (H) Department
Sf/Sc. //

//FORWARDED:: BY ORDER //

SECTION OFFICER